

Exhibit 115

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

Civil Action No. 07-10248-PBS

Exhibit to the July 24, 2009, Declaration of James J. Fauci
In Support of Plaintiff's Motion for Partial Summary Judgment and
In Opposition to the Roxane Defendants' Motion For Partial Summary Judgment

ROWENHORST, JAMES MK BIPUS

From: ROWENHORST, JAMES MK BIPUS
 Sent: Wednesday, April 12, 2000 4:35 PM
 To: GAROFALO, ELIZABETH MK BIPUS; RICHARDSON, SCOTT MK BIPUS;
 RICH, DOROTHY MK BIPUS
 Cc: LEONETTI, MIKE HR BIPUS; WAGNER, CHARLES MK BIPUS; GORDON, DAWN
 SLS BIPUS
 Subject: Medicare reimbursement of Combivent UDV

To all:

My findings of the Medicare reimbursement for Combivent UDV are as follows:

- Nebulized medications are reimbursed by Medicare because of the equipment used to administer the drug.
- Medicare reimbursement is based on the AWP for all sources.
 - Branded products are reimbursed at 80% of AWP.
 - Generic products are reimbursed at 80% of the median of all generic AWP's.
 - If there are multiple brands with no generics, 80% of the lowest AWP price is used.
 - The patients or their secondary insurance carrier are charged the other 20% from the home health companies.
- Albuterol is reimbursed at a per mg basis of either \$0.47/mg*80% (\$0.38/mg) or \$0.14/mg*80% (\$0.11/mg) dependent on whether the drug is dispensed as a single entity or in combination with other nebulized drugs.
- Ipratropium is reimbursed at a per mg basis of either \$3.34/mg*80% (\$2.67) or \$3.19/mg*80% (\$2.55) dependent on whether the drug is dispensed as a single entity or in combination with other nebulized drugs.
- Patient quantities are limited to a one month's supply.
 - Albuterol is limited to 465 mg/month.
 - Ipratropium is limited to 93 mg/month.
 - Quantities in excess require physician justification.
- Billing code modifiers are used to designate how the drug is dispensed and administered.
 - KO indicates that a single drug unit dose form is used.
 - KP indicates the first drug of a multiple drug unit dose formulation.
 - KQ indicates the second or subsequent drug of a multiple drug unit dose formulation.
- Home health companies make almost 4 times compounding a "Combivent equivalent" versus dispensing the Combivent UDV. (\$192 (net) compounded versus \$50.40 (net) Combivent based on the assumptions and examples below.) In addition, per Dawn Gordon and her conversation with home health companies, the 20% the patient or secondary insurance is responsible for is often written down significantly. Therefore in the Combivent reimbursement, there is greater risk of home health companies not receiving full reimbursement for dispensing the Combivent UDV.

Considerations:

- Carve out the home healthcare companies and develop special pricing for the direct purchasers.
- In a March 9, 2000 Medicare News release, nebulizer drugs were singled out as having reimbursement allowances that were 3 times the acquisition price. A pilot in three Texas counties--starting January 2001, will put these products out for bid in an effort to stimulate competitive pricing. If successful, this would severely limit the margins currently received by home health companies for nebulized drugs.

Sorry for a rather complex answer to a simple question, but this is the government we are talking about.

Regards,
 Jim

Examples

- 1) 30 day supply of UD albuterol nebs are dispensed.
 0.083% albuterol = 0.83mg/ml = 2.5 mg/3ml
 Customer pays \$0.120 3 ml package of albuterol
 Medicare reimburses \$0.47/mg at 80%
Customer Acquisition cost: \$0.120 per 3ml dose*4 doses/day*30 days=\$13.44
Medicare Reimbursement (80%): (\$0.47/mg*0.8)*2.5mg*4 doses/day*30 days=\$112.80
Patient/Insurance Reimbursement (20%): (\$0.47/mg*0.2)*2.5mg*4 doses/day*30 days= \$28.20

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2) 30 day supply of UD ipratropium nebs are dispensed.

0.02% ipratropium = 0.2mg/ml = 0.5mg/2.5ml

Customer pays \$0.3056/ 2.5 ml package of ipratropium

Medicare reimburses \$3.34/mg at 80%

Customer Acquisition cost: \$0.3056 per 2.5ml dose*4 doses/day*30 days=\$36.67

Medicare Reimbursement (80%): (\$3.34/mg*0.8)*0.5 mg*4 doses/day*30 days=\$160.32

Patient/Insurance Reimbursement (20%): (\$3.34/mg*0.2)*0.5 mg*4 doses/day*30 days= \$40.08

3) 30 day supply of concentrated albuterol solution (KQ billing designation) and UD ipratropium compounded (KP billing designation) and dispensed.

Concentrated albuterol solution is 5 mg/ml or 2.5mg/ 0.5ml

Customer pays \$0.1262/ 0.5 ml of albuterol

Medicare reimburses \$0.14/mg at 80%—lower reimbursement because this is considered to be the second drug of a multiple drug regimen

Customer pays \$0.3056/ 2.5 ml package of ipratropium

Medicare reimburses \$3.34/mg at 80%

Customer acquisition cost: \$0.1262 per 0.5 ml dose*4 doses/day*30 days=15.14 (albuterol)+ \$36.67 (ipratropium-- from previous calculations)= \$51.81

Medicare Reimbursement (80%): (((\$0.14/mg*0.8)*2.5mg)+ (\$3.34/mg*0.8)*0.5 mg)*4 doses/day*30 days=\$193.92

Patient/Insurance Reimbursement (20%): (((\$0.14/mg*0.2)*2.5mg)+ (((\$3.34/mg*0.2)*0.5 mg)*4 doses/day*30 days= \$48.48

4) 30 day supply of Combivent UDV.

Making some assumptions for the purpose of analysis only...

AWP is \$63.50/25 UDV or \$2.54/UDV

WAC= \$63.50*.8333= \$52.91 or 2.12/UDV

Customer acquisition cost: \$2.12per UDV*4 doses/day*30 days= \$254.40

Medicare Reimbursement (80%): (\$2.54/UDV*0.8)*4 doses/day*30 days=\$243.84

Patient/Insurance Reimbursement (20%): (\$2.54/UDV*0.2)*4 doses/day*30 days= \$60.96

87 Diff
+ 48 Pt
\$ 135

\$ 50

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